



SPECIAL CALLED MEETING

December 16, 2022
2:00 PM

Albany-Dougherty Government Center
222 Pine Ave, Room 100, Albany, GA 31701

AGENDA

To comply with the request set forth by the Chairman of Dougherty County, GA and the guidelines of the Center for Disease Control (CDC) regarding the Coronavirus (COVID19) pandemic and social distancing, face coverings (masks) are optional for all meeting participants.

The public will also have access to the live meeting by accessing the Dougherty County Georgia Government Facebook page at facebook.com/Dougherty.ga.us or viewing the public government access channel (Channel 16).

1. Call the meeting to order by Chairman Christopher Cohilas.
2. Roll Call.
3. Additional Business.
 - a. Consider for action a Resolution providing for approval of the Local Option Sales Tax (LOST) Act distribution certificate providing that tax will be distributed as 60% of the proceeds to the City of Albany and 40% of the proceeds to Dougherty County through calendar year 2032. Chairman Christopher Cohilas and County Attorney Alex Shalishali will address. **ACTION:**
4. Adjourn.

Individuals with disabilities who require certain accommodations in order to allow them to observe and/or participate in this meeting, or who have questions regarding the accessibility of the meeting or the facilities are required to contact the ADA Coordinator at 229-431-2121 promptly to allow the County to make reasonable accommodations for those persons.

**A RESOLUTION
ENTITLED**

A RESOLUTION PROVIDING FOR APPROVAL OF LOCAL OPTIONS SALES TAX ACT (“ACT) DISTRIBUTION CERTIFICATE; PROVIDING THAT SUCH LOCAL OPTION SALES TAX WILL BE DISTRIBUTED: 60% OF THE PROCEEDS TO THE CITY OF ALBANY AND 40% OF THE PROCEEDS TO DOUGHERTY COUNTY THROUGH CALENDAR YEAR 2032; REPEALING PRIOR RESOLUTIONS IN CONFLICT AND FOR OTHER PURPOSES.

WHEREAS, the Local Option Sales Tax Act, codified in Article 2 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, sets for a procedure requiring Dougherty County and the City of Albany to negotiate the terms by which the Local Option Sales Tax will be distributed between them following each decennial census and further requires joint execution of the attached distribution certificate to be filed with the Georgia Department of Revenue; and

WHEREAS, as part of efforts to negotiate the terms by which the Local Option Sales Tax will be distributed, the Board of Commissioners of Dougherty County, Georgia and City of Albany Board of Commissioners engaged in mediation on December 8, 2022.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Dougherty County, Georgia and it is hereby resolved by authority of the same as follows:

SECTION 1. The Board of Commissioners of Dougherty, County Georgia approves that the jointly collected Local Option Sales Tax be distributed 60% to the City of Albany and 40% to Dougherty County;

SECTION 2. The Chairman of the Board of Commissioners of Dougherty, County Georgia is authorized to execute the Distribution Certificate attached hereto allocating the proceeds of the Local Option Sales Tax in the percentage amounts of 60% to the City of Albany and 40% to Dougherty County through the calendar year 2032;

SECTION 3. The County Attorney is requested to cooperate with the City Attorney to ensure that the Distribution Certificate is filed with the Georgia Department of Revenue no later the December 30, 2022;

SECTION 4. All resolutions, or parts of resolutions, in conflict herewith are hereby repealed.

This the 16th day of December, 2022.

BOARD OF COMMISSIONERS OF
DOUGHERTY COUNTY, GEORGIA

By: _____
Christopher S. Cohilas, Chairman

ATTEST:

County Clerk



CERTIFICATE OF DISTRIBUTION

TO: State Revenue Commissioner

Pursuant to an Act of the Georgia General Assembly, effective January 1, 1980, relating to Local Sales & Use Taxes, the governing authorities for the qualifying municipalities and the county located within the special district coterminous with the boundaries of DOUGHERTY County hereby certify that the proceeds of the combination city/county local sales and use tax generated in such district shall be distributed by the State Revenue Commissioner as follows:

- City of ALBANY shall receive 60 %
- City of _____ shall receive _____ %
- City of _____ shall receive _____ %
- City of _____ shall receive _____ %
- City of _____ shall receive _____ %
- County of DOUGHERTY shall receive 40 %

This certificate shall continue in effect until such time as a new certificate shall be executed as provided in said Act.

By executing this schedule the county and cities, acting through their respective officers, represent that all municipalities lying wholly or partly in the tax jurisdiction have been given an opportunity to show that they are 'qualified municipalities,' as that term is used in the Act, and that all municipalities listed herein as recipients are 'qualified' and so may receive distribution from the proceeds of the tax.

Executed on behalf of the governing authorities of the qualifying municipalities representing not less than a majority of the aggregate population of all qualifying municipalities located within the special district and the governing authority of the county, this _____ day of _____ 20__.

MAYOR OF THE CITY OF

MAYOR OF THE CITY OF

MAYOR OF THE CITY OF

MAYOR OF THE CITY OF

MAYOR OF THE CITY OF

CHAIRMAN BOARD OF COMMISSIONERS OF

DOUGHERTY COUNTY

BO DOROUGH
MAYOR



P.O. BOX 383
ALBANY, GA 31702
OFFICE 229.888.2757
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FACSIMILE 229.888.2959

HAND DELIVERED

December 15, 2022



Mr. Michael McCoy, County Administrator
Dougherty County Board of Commissioners
222 Pine Ave., Ste. 540
Albany, GA 31701

RE: LOST Renegotiations

Dear Michael:

Enclosed please find a certificate, which we would ask that you submit to the county commission for consideration and approval. The city initially requested that LOST distributions be reallocated, with the city receiving 70% and the county receiving 30%. Most of the city commission was prepared to accept a split of 66/34.

The county, under the proposal presented, would continue to receive 40% for four years. The city's share would increase by 1% each year, until 2032, when the split would be 66% for the city and 34% for the county. This proposal incrementally moves the distribution to a figure that more accurately accounts for population and service delivery.

I trust your commissioners will note that the county, should it accept the city's proposal, would receive \$82.6 million, whereas its share would be \$87.7 million under the present distribution. This is a difference of only \$5 million over a 10-year period.

With best wishes for the Holiday Season, I am,

Very truly yours,

Kermit S. Dorough, Jr

KSDjr/ap

- cc: Jon Howard (by e-mail)
- Jalen Johnson (by e-mail)
- Vilnis Gaines (by e-mail)
- Chad Warbington (by e-mail)
- Robert B. Langstaff, Jr. (by e-mail)
- Demetrius Young (by e-mail)
- Steven Carter (by e-mail)



CERTIFICATE OF DISTRIBUTION

TO: State Revenue Commissioner

Pursuant to an Act of the Georgia General Assembly, effective January 1, 1980, relating to Local Sales & Use Taxes, the governing authorities for the qualifying municipalities and the county located within the special district coterminous with the boundaries of Dougherty County hereby certify that the proceeds of the combination city/county local sales and use tax generated in such district shall be distributed by the State Revenue Commissioner as follows: See attached Resolution.

- City of _____ shall receive _____ %
City of _____ shall receive _____ %
City of _____ shall receive _____ %
City of _____ shall receive _____ %
City of _____ shall receive _____ %
City of _____ shall receive _____ %
County of _____ shall receive _____ %

This certificate shall continue in effect until such time as a new certificate shall be executed as provided in said Act.

By executing this schedule, the county and cities, acting through their respective officers, represent that all municipalities lying wholly or partly in the tax jurisdiction have been given an opportunity to show that they are 'qualified municipalities,' as that term is used in the Act, and that all municipalities listed herein as recipients are 'qualified' and so may receive distribution from the proceeds of the tax.

Executed on behalf of the governing authorities of the qualifying municipalities representing not less than a majority of the aggregate population of all qualifying municipalities located within the special district and the governing authority of the county, this 15th day of December 2022.

MAYOR OF THE CITY OF Albany
MAYOR OF THE CITY OF
MAYOR OF THE CITY OF
MAYOR OF THE CITY OF
MAYOR OF THE CITY OF
MAYOR OF THE CITY OF
CHAIRMAN BOARD OF COMMISSIONERS OF
Dougherty COUNTY

10 Year Projection for LOST Collections and Distribution Options

	23	24	25	26	27	28	29	30	31	32	10-Year Total
Collections*	18,436,232	19,136,146	19,862,630	20,616,695	21,399,387	22,211,794	23,055,042	23,930,304	24,838,794	25,781,774	219,268,797
70/30											
City	12,905,363	13,395,302	13,903,841	14,431,687	14,979,571	15,548,255	16,138,529	16,751,213	17,387,156	18,047,242	153,488,158
County	5,530,870	5,740,844	5,958,789	6,185,009	6,419,816	6,663,538	6,916,513	7,179,091	7,451,638	7,734,532	65,780,639
60/40											
City	11,061,739	11,481,687	11,917,578	12,370,017	12,839,632	13,327,076	13,833,025	14,358,182	14,903,276	15,469,064	131,561,278
County	7,374,493	7,654,458	7,945,052	8,246,678	8,559,755	8,884,717	9,222,017	9,572,121	9,935,517	10,312,709	87,707,519
City Proposal					61%	62%	63%	64%	65%	66%	
City	11,061,739	11,481,687	11,917,578	12,370,017	13,053,626	13,771,312	14,524,677	15,315,394	16,145,216	17,015,971	136,657,218
County	7,374,493	7,654,458	7,945,052	8,246,678	8,345,761	8,440,482	8,530,366	8,614,909	8,693,578	8,765,803	82,611,580

* The benchmark for these projections is the FY 23 Budget. Revenue projections assume an annual increase of 3.8% per year, and exclude the 1% administrative fee paid to state. OCGA § 48-8-89(a)(1).

A RESOLUTION ENTITLED *22-R194*

A RESOLUTION REQUESTING THE DOUGHERTY COUNTY COMMISSION ACCEPT THE ALBANY CITY COMMISSION OFFER TO SPLIT LOCAL OPTION SALES TAX 66% (CITY) 34% (COUNTY) WHILE ACCOMMODATING THE COUNTY AS DETAILED BELOW; REPEALING PRIOR RESOLUTIONS IN CONFLICT AND FOR OTHER PURPOSES.

WHEREAS, the City desires to reach a consensus with the County about the division of LOST proceeds,

NOW THEREFORE, BE IT RESOLVED by the Board of Commissioners of the City of Albany, Georgia, and it is hereby resolved by authority of same:

SECTION 1. The City of Albany agrees to accommodate the County by agreeing the split remains 60/40 for the LOST'S initial four (4) years, with an increase to City each year thereafter as follows:

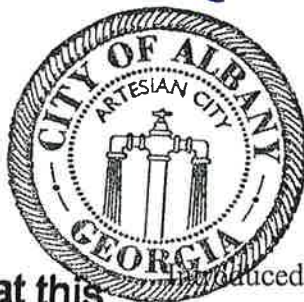
- Year 5: 61/39
- Year 6: 62/38
- Year 7: 63/37
- Year 8: 64/36
- Year 9: 65/35
- Year 10: 66/34

SECTION 2. All resolutions, or parts of resolutions, in conflict herewith are repealed.

[Signature]
MAYOR

ATTEST:

[Signature]
CITY CLERK



Adopted: December 13, 2022

I do hereby certify that this is a true and correct copy.

Attest: *[Signature]*
CITY CLERK

[Signature] 12-14-22
City Clerk Date
Albany, GA